in which case RSPO will institute a rulemaking proceeding.

§ 1157.5 Access to records, audit and inspection.

(a) The subsidizer, RSPO, Conrail and the Secretary of Transportation shall have reasonable access to the records, accounts, working papers, and other documents and to the properties and equipment of any railroad or subsidizer which provides commuter passenger service or whose properties and equipment are used in providing commuter passenger service for the following purposes:

(1) To verify the accuracy and completeness of the subsidy estimate, the facilities utilization plan, the manpower utilization plan, and the Financial Status Reports;

(2) To audit the actual revenues attributable, costs incurred and service units maintained during the subsidy period;

(3) To inspect the properties and equipment used in providing the commuter passenger service and to measure the performance of the railroad under the offer of financial assistance and the subsidy agreement; or

(b) The properties and records described in paragraph (a) shall be made available for inspection and examination by the subsidizer, RSPO, Conrail or the Secretary of Transportation during regular business hours at a time and place mutually agreeable to the parties. The railroad or the subsidizer shall also reproduce such records, providing the requesting party pays the reasonable cost thereof.

[44 FR 16411, Mar. 19, 1979, as amended at 45 FR 45, Jan. 2, 1980. Redesignated at 47 FR 49582, Nov. 1, 1982]

§ 1157.6 Revenues attributable to commuter rail service.

The revenues attributable to commuter rail service shall be the total of the revenues, rentals and allowances assigned in accordance with this section. Where a third party controls revenues or rents attributable to the commuter service, the railroad shall credit the commuter service with the amounts of such revenues or rents credited to it by the third party, and shall use its best efforts to negotiate equitable apportionments. Revenues attributable to two or more commuter services shall be apportioned between them on the basis of car-miles operated under the respective offers of financial assistance or subsidy agreements. The revenues, rentals and allowances assigned shall be derived from the following accounts.

(a) *Revenue Accounts.* (1) Account 101—Freight (Mail portion) *Account 102—Passenger; Account 103—Passenger Related; Account 104—Switching; Account 105—Water Transfers.* The revenues assigned to these accounts shall be the actual revenues attributable to commuter service that are directly identified with the operation of commuter trains, excluding rail service continuation payments.

(2) *Account 110—Incidental.* The revenues assigned to this account earned on commuter trains shall be credited directly to the commuter service. The commuter service portion of revenues generated at fixed facilities used in common with other services shall be determined from the relative passenger on-off counts (including pass riders) at those facilities. Special studies of on-off counts may be substituted for continuous records of such counts where desired. Any amounts included in this account from the sale of electric current or power shall be assigned to commuter service in accordance with § 1157.7(f)(3)(v) if related to train operations and (§ 1157.7(f)(3)(ix)) if related to yard operations.

(3) *Account 121—Joint facility—Cr.; Account 122—Joint facility—Dr.* To the extent that the terms of joint facility agreements yield apportionments of revenues to commuter services, the amounts so yielded shall be credited or debited directly to the commuter service. If the terms of the agreements do not yield such apportionments, passenger on-off counts (including pass riders) shall be the basis of apportionment at joint facilities where passengers are boarded or discharged; and at other facilities counts of cars handled as developed from special studies or continuous records shall be the basis of apportionment.

(b) *Rentals—Account 510—Miscellaneous rent income.* The rentals assigned to this account which are attributable to